

VIRGINIA BOARD OF ACCOUNTANCY NO VIOLATION ENFORCEMENT CASES

The following cases were reviewed by the Virginia Board of Accountancy's Enforcement Committee. As a result of the Board's enforcement process, these cases were closed as no violation.

SUMMARY OF ALLEGATIONS	BOARD DETERMINATION	DATE CLOSED
Failure to apply for a CPA firm registration prior to issuing financial statements/performing services that require a peer review.	The Enforcement Committee took into consideration the expeditious attempt the Regulant made to immediately apply for firm registration and contacting the appropriate governing authorities to rectify the matter. The Enforcement Committee indicated that the actions of the Regulant did not rise to the level of a violation and closed the case.	<u>2007</u> October
Failure to keep client information confidential upon the issuance of a court subpoena by the client's legal counsel.	This case went to an IFF and upon a lengthy detailed discussion by the Board's legal counsel, it was determined that the Regulant acted in a way that served the public interest and the Enforcement Committee found no violation.	<u>2006</u> April
Failure to respond to the client upon repeated requests for the status of the personal and business tax documents.	Regulant was in heart surgery and recovery, made effort to have his spouse return documents to client, Complaint was withdrawn by the Complainant.	<u>2006</u> <u>Withdrawn</u>
Failure to reinstate CPA license since 1992. Displayed wall certificate in a government office, however, did not perform public accounting services.	Regulant was initially licensed when Virginia was a 2-tier state, did not understand that regulations had changed, and immediately took down wall certificate and any indication of CPA licensure until license has been reinstated.	<u>2007</u> <u>October</u>